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ABSTRACT

This report presents a "status" study, reporting practices followed in school systems where a severance pay policy is in effect. Severance pay is a fringe benefit designed to provide teachers who have given service to a school system with financial security during the period of transition to a new position or to retirement. The initial mailing list for the survey on which this report is based was obtained from a postal card sent to all school systems enrolling 12,000 or more pupils. Followup questionnaires were then mailed to the 128 systems reporting that they provided severance pay. For each of the 86 systems with bona fide severance pay systems, the tables in this report show the amount of unused sick leave or annual leave which may be accumulated by professional personnel, the conditions of termination under which severance pay is granted, and the formula applied to determine the amount of the severance pay. According to the report, most of the plans now in effect base the amount of payment on the number of days sick leave accumulated. (Author/JF)

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SEVERANCE PAY FOR PROFESSIONAL EMPLOYEES IN PUBLIC SCHOOL SYSTEMS

Though still relatively rare, a policy granting "severance" or "terminal" pay to school employees when they terminate their services in a school system is being adopted by an increasing number of boards of education. In many systems, severance pay is one of the fringe benefits provided in a negotiation agreement.

As defined in a statement of recommendations on fringe benefits issued recently by the National Education Association, the purpose of a severance pay benefit is "to provide teachers who have given service to a school system with financial security during the period of transition to a new position or to retirement."[1/] Other arguments in favor of severance pay point to the fact that it compensates somewhat for the inadequacy of retirement income and that it is a means of rewarding persons who have not misused their sick leave privileges.

How should the amount of severance pay be determined? The NEA statement recommends payment at the rate of one day's pay per year in the system for teachers who have served five years or more. However, most of the plans now in effect base the amount of payment on the number of days sick leave accumulated. Other questions frequently raised by those considering a severance pay plan concern limitations on the amounts paid and types of terminations for which severance pay should be granted.

The Educational Research Service has prepared this report as an aid to school administrators who have encountered the above problems in working out severance pay policies. The report does not attempt to establish the answers to the various questions raised. Rather, it is a "status" study, reporting practices followed in school systems where a severance pay policy is already in effect.

The initial mailing list for the survey was obtained from a postal card sent to all school systems enrolling 12,000 or more pupils. Respondents were asked to indicate whether the system "provides severance pay (related or unrelated to sick or annual leave) upon termination of service under certain conditions." The 128 systems which replied in the affirmative were sent the questionnaire reproduced on pages 19 and 20. Of the 101 systems which returned this questionnaire, only 86 have bona fide severance pay plans. The 86 systems are distributed among the enrollment groups as follows:

Enrollment group and total systems in group	Number returning severance pay questionnaire	
	No. having severance pay	No. not having severance pay
I. 100,000 or more (25)	10	...
II. 50,000 to 99,999 (55)	10	4
III. 25,000 to 49,999 (93)	21	3
IV. 12,000 to 24,999 (359)	45	8
Totals (532)	86	15

It is likely, of course, that some of the 27 systems which did not return the questionnaire and some of the systems which did not respond to the postal card inquiry have severance pay policies. Therefore, the above figures do not necessarily indicate that severance pay is provided in only 86 of the 532 systems in the country with 12,000 or more pupils. However, on the basis of these figures it is possible to estimate that severance pay is granted in less than 20 percent of the systems.

Attention is called to the fact that in six of the 86 systems, the policy reported applies only to 12-month personnel and provides reimbursement for unused annual leave only. A question might be raised as to whether or not this can be regarded as genuine severance pay.

The table beginning on page 5 lists the 86 school systems which reported their severance pay policies. For each system, the table shows

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1/ National Education Association. Guidelines to Fringe Benefits for Members of the Teaching Profession. Washington, D. C.: the Association, 1969. 28 p. 50¢.

the amount of unused sick leave which may be accumulated by professional personnel (where this is a factor in determining severance pay), the conditions of termination under which severance pay is granted, and the formula applied to determine the amount of the severance pay.

PERSONNEL ELIGIBLE FOR SEVERANCE PAY

Seventy-nine of the 86 school systems provide severance pay to all professional personnel. As mentioned previously, six reported a policy which applies only to 12-month employees who have accumulated annual leave. The remaining system reimburses administrators only, using a formula based on the amount of unused sick leave.

TERMINATIONS FOR WHICH SEVERANCE PAY IS PROVIDED

Among the 86 responding systems, severance pay is granted to both teachers and 12-month employees terminating their services for the following reasons:

Retirement ..... 85 systems
Death ..... 44 systems
Resignation ..... 18 systems
Dismissal ..... 4 systems

One system pays in full for unused sick leave when an employee resigns for maternity, but no severance pay is provided for those leaving under other circumstances.

In seven systems the amount and/or basis upon which severance pay is determined depends on the type of termination. Five systems use different formulas for determining severance pay upon death and upon retirement; two systems figure severance pay upon retirement and upon resignation differently.

BASES FOR DETERMINING SEVERANCE PAY

Among the 86 systems in the survey, five factors appear which are used in determining severance pay, either separately or in combination with each other--sick leave, years of service in the system, total years of teaching experience, annual leave, and personal leave. Personal leave is never the sole factor on which severance pay is based but appears in combination with other factors in two systems.

Table A shows the number of systems by enrollment group that base severance pay on each of the factors or combinations of factors listed.

Sick leave. As can be seen from Table A, about two-thirds (57) of the systems in the survey use accumulated sick leave as the basis for figuring severance pay. Another 18 percent use sick leave in combination with, or as a choice between, another factor to compute terminal leave payments.

As mentioned previously, one of the 57 systems allows payment of severance pay for unused sick leave to administrators only.

The amount of unused sick leave which is allowed to accumulate, of course, has a major bearing on the amount of severance pay which an employee may receive in most systems. Among the 72 systems where unused sick leave is the basis for severance pay, the maximum amount of sick leave which a teacher may accumulate ranges from 27 days (36 for 12-month employees) in one system to unlimited accumulation in 20 systems (in 21 systems for administrators). The most frequently mentioned maximum accumulation was 120 days for teachers and 12-month employees (22 and

Table A

BASES USED TO DETERMINE SEVERANCE PAY FOR PROFESSIONAL EMPLOYEES IN 86 SCHOOL SYSTEMS

Basis of severance pay	Enrollment group (see page 1) I	II	III	IV	Totals
Sick leave	4	4	15	34	57
Yrs. of service	...	...	3	3	6
Sick leave and yrs. of service	1	1	...	...	2
Annual leave	2	1	1	2	6
Sick and annual leave	2	3	...	1	6
Choice of two bases	...	1	...	2	3
Other	1	...	2	3	6
Total systems responding	10	10	21	45	86

24 systems respectively). Unlimited accumulation was second in frequency of mention.

The most common practice is to pay employees for all or a portion of their unused sick leave at their rate of pay at termination (40 systems). Ten systems compensate for unused sick leave at a stipulated dollar amount per day (usually $5 or $10), and five pay the prevailing daily rate for substitutes. An unusual plan is followed in Yonkers, New York. There, the board of education sets up a fund to provide severance pay to teachers who retire during a given year. Each retiring teacher receives a percentage of the total fund based on the percentage his accumulated sick leave is of the total unused sick leave of all teachers retiring that year.

The amount of accumulated sick leave for which a teacher is paid varies widely, and should be considered in terms of the rate of pay at which sick leave is compensated upon termination. For instance, payment at $5 a day for a maximum accumulation of 120 days would not be as rewarding as payment for 60 days of unused sick leave at the employee's final daily rate. The same caution must be used in evaluating plans which use other bases of payment, or in comparing plans with different bases of payment.

Two systems (not included in this study because their plans do not qualify as severance pay) reported unique methods of compensating teachers for unused sick leave. One system said that professional employees are paid on the substitute scale at the end of the school year for earned sick leave not used during that year. Another system reported that teachers do not receive severance pay, but in accordance with a provision of the state retirement system credit for retirement benefits is given for accumulated sick leave at the time of retirement, at the rate of one month's credit for each 20 days or fraction thereof.

Years of service. Six systems base severance pay on years of service only. Another seven pay professional employees an amount for years of service in addition to an amount based on some other factor, or provide an alternate method of determining severance pay which is based on years of service. The amount paid per year of service varies among the systems, ranging from $10 to $140 for each year of service.

In only two systems is at least part of the severance pay based on total credited teaching experience. In most cases it is specified that severance pay be computed only on years served in the system. One system further specifies that these years must be consecutive.

In some systems the percentage of unused sick leave for which a teacher receives severance pay is determined by the number of years of service in the system. In one case, the teacher's length of service determines whether he is paid for years of service or for unused sick leave.

Annual leave. Only systems which allow 12-month employees to accumulate annual leave beyond the current year and which will pay these employees for all or part of this annual leave upon termination have been included in the report. Thirteen reporting systems meet this stipulation.

The majority of these systems will pay for annual leave accumulated during only the year-and-one-half or two years before termination. Two systems, however, permit unlimited accumulation of annual leave and full reimbursement for unused annual leave upon retirement, resignation, or death. Six of the 13 systems provide severance pay for annual leave ONLY, and seven will ALSO pay 12-month employees for accumulated sick leave.

Personal leave. Two systems reimburse teachers and administrators for at least part of their unused personal leave. This is in addition to amounts computed on other bases.

Other formulas. In order to allow the teacher or administrator the greatest possibility of receiving a meaningful amount of severance pay, four systems have established alternate formulas to figure severance pay. The employee is paid according to the formula which yields the larger dollar amount. In one system the basis for both formulas is sick leave, and

in the other three systems the formulas are on two different bases.

One system offers three formulas. In still another system the retiring employee is paid either a full month's salary or for up to 25 days of accumulated sick leave; upon death, however, the sick leave formula is applied. One respondent said that, effective January 1, 1970, the beneficiary of an employee who dies in service will be paid the full face of the current contract up to $10,000.

SAMPLE SEVERANCE PAY POLICIES

Since policies upon which this study is based often contain provisions other than those summarized or reported individually in the system-by-system table, the sample policies beginning on page 15 have been selected from among the dozens submitted to illustrate some of the formats of severance pay policies. It is hoped that the examples will also be helpful to systems in the process of writing or revising severance pay formulas.

This study was designed and written by Suzanne K. Stemnock, Professional Assistant, Educational Research Service

SEVERANCE PAY POLICIES, 86 SCHOOL SYSTEMS WITH 12,000 OR MORE ENROLLMENT

SCHOOL SYSTEM AND ENROLLMENT GROUP (See page 1)	MAXIMUM ACCUMULATION OF SICK LEAVE ALLOWED:		TERMINAL PAY PROVIDED AND SEVERANCE(S) TO WHICH APPLICABLE
	Teachers	12-month employees	
LA MESA-SPRING VALLEY SCHOOL DISTRICT, CALIF. (La Mesa) - IV	N/A	N/A	Upon retirement, resignation, or death: 12-MONTH employees paid in full for accumulated ANNUAL leave (maximum accumulation unlimited).
BRIDGEPORT, CONN. - IV	Unlimited	Unlimited	Upon retirement: With 15 years of service, paid an amount calculated by dividing the number of accumulated sick leave days by 25 and multiplying by the final daily rate of pay.
HARTFORD, CONN. - III	120 days @ full pay; 120 days @ part pay	150 days @ full pay; 150 days @ part pay	Upon retirement or death: Paid for up to 30 days of accumulated full-pay sick leave in excess of 45 full pay days, at current rate of pay. The 45-day requirement is reduced by one day for each day of extended illness (one requiring absence of 15 or more days) during the final year of service. ALTERNATE FORMULA: The total accumulation of allotted full-pay sick days since 1934, less absences for illness and absences exceeding five days each year for personal reasons, is multiplied by 15 percent; the product is the number of days for which payment is made at current per diem rate. (See policy on page 15.)
NEW BRITAIN, CONN. - IV	120 days @ full pay	120 days @ full pay	Upon retirement, resignation, or death: With 20 years of service, paid for one-fourth of accumulated sick leave at current rate of pay.
NEW HAVEN, CONN. - IV	120 days @ full pay	120 days @ full pay	Upon retirement or death: Paid for up to 30 days of accumulated sick leave at current daily rate.
WEST HARTFORD, CONN. - IV	150 days @ full pay	150 days @ full pay	Upon retirement: Paid for one-half of accumulated sick leave (up to 30 days) at current daily rate. (See page 18.)
ALACHUA COUNTY, FLA. (Gainesville) - IV	120 days @ full pay	120 days @ full pay	Upon retirement: Paid for one-half of accumulated sick leave at current daily rate, if individual requests it and if school board approves it. Each case is individually decided.
BROWARD COUNTY, FLA. - II	120 days @ full pay	120 days @ full pay	Upon retirement, resignation, death, or dismissal: At age 50 with 25 years of service, or at age 55 with 10 years of service, paid for one-half of accumulated sick leave at current rate of pay.
DADE COUNTY, FLA. (Miami) - I	120 days @ full pay	120 days @ full pay	Upon retirement or death: Paid for one-half of accumulated sick leave at final daily rate. Upon retirement, resignation, death, or dismissal: 12-MONTH employees paid in full for unused ANNUAL leave earned in past 14 months. (See policy on page 17.)
ESCAMBIA COUNTY, FLA. (Pensacola) - III	120 days @ full pay	120 days @ full pay	Upon retirement or death: Paid for one-fourth of accumulated sick leave at current rate of pay.
LAKE COUNTY, FLA. (Tavares) - IV	120 days @ full pay	120 days @ full pay	Upon retirement or death: Paid for one-half of a maximum of 80 accumulated sick leave days at current daily rate of pay.

SEVERANCE PAY POLICIES (Continued)

SCHOOL SYSTEM AND ENROLLMENT GROUP (See page 1)	MAXIMUM ACCUMULATION OF SICK LEAVE ALLOWED: Teachers	12-month employees	TERMINAL PAY PROVIDED AND SEVERANCE(S) TO WHICH APPLICABLE
LEON COUNTY, FLA. (Tallahassee) - IV	120 days @ full pay	120 days @ full pay	Upon retirement: Paid for up to 60 days of accumulated sick leave at final daily rate of pay.
LEE COUNTY, FLA. (Ft. Myer) - IV	120 days @ full pay	120 days @ full pay	Upon retirement or death: Paid for one-half of accumulated sick leave at current daily rate of pay.
MANATEE COUNTY, FLA. (Bradenton) - IV	120 days @ full pay	120 days @ full pay	Upon retirement or death: Paid for one-half of unused accumulated sick leave at current daily rate of pay.
PALM BEACH COUNTY, FLA. (West Palm Beach) - II	120 days @ full pay	120 days @ full pay	Upon retirement or death: Paid for one-half of accumulated sick leave at full pay. Upon retirement or death: 12-MONTH employees paid in full for up to 20 days (maximum accumulation permitted) of unused ANNUAL leave.
PINELLAS COUNTY, FLA. (Clearwater) - II	120 days @ full pay	120 days @ full pay	Upon retirement: Paid for one-half of accumulated sick leave at current daily rate of pay. Upon retirement, resignation, or death: 12-MONTH employees paid for up to 30 days (maximum accumulation permitted) of unused ANNUAL leave at current rate of pay.
POLK COUNTY, FLA. (Bartow) - II	120 days @ full pay	120 days @ full pay	Upon retirement: Paid for one-half of accumulated sick leave at current rate of pay.
SARASOTA COUNTY, FLA. (Sarasota) - IV	120 days @ full pay	120 days @ full pay	Upon retirement or death: Paid for one-half of accumulated sick leave at current rate of pay.
SEMINOLE COUNTY, FLA. (Sanford) - IV	120 days @ full pay	120 days @ full pay	Upon retirement or death: Paid for one-half of accumulated sick leave at one-half current rate of pay.
VOLUSIA COUNTY, FLA. (DeLand) - III	120 days @ full pay	120 days @ full pay	Upon retirement or death: Paid for one-half of accumulated sick leave at current rate of pay.
FULTON COUNTY, GA. (Atlanta) - III	80 days @ full pay	80 days @ full pay	Upon retirement or death: Paid for one-half of accumulated sick leave at final salary rate.
HAWAII--entire state - I	N/A	N/A	Upon retirement, resignation, death, or dismissal: All employees who earn paid VACATION may accumulate to a maximum of 90 days and are paid for such unused leave upon termination. (If, at any time during his service, an employee accumulates vacation days exceeding 90 and it is shown that this resulted from the employee's inability to use this time by orders of his superior, he is paid salary in lieu of the excess vacation time.)
CHICAGO, ILL. - I	190 days @ full pay	190 days @ full pay	Upon compulsory or disability retirement: Paid for one-third of accumulated sick leave at current salary.

SEVERANCE PAY POLICIES (Continued)

SCHOOL SYSTEM AND ENROLLMENT GROUP (See page 1)	MAXIMUM ACCUMULATION OF SICK LEAVE ALLOWED: Teachers	12-month employees	TERMINAL PAY PROVIDED AND SEVERANCE(S) TO WHICH APPLICABLE
GRANITE CITY, ILL. - IV	Unlimited	Unlimited	Upon retirement or death with 15 consecutive years of service: Paid for one-half of accumulated sick leave at current daily rate. Upon retirement, resignation, or death with 3-15 consecutive years of service: Paid for one-fourth of accumulated sick leave at current daily rate. To receive severance pay, employee must complete contract year and give notice prior to July 1 of the year of separation, except in case of death. Maximum amount of severance pay which may be granted is $2,500.
EAST ST. LOUIS, ILL. - IV	120 days @ full pay	120 days @ full pay	Upon retirement: Paid for 75 percent of accumulated sick leave at current rate of pay.
ANDERSON, IND. - IV	120 days @ full pay	120 days @ full pay	Upon retirement: Terminal pay provided based on years of service, as follows: Total years of teaching experience — Terminal pay formula applied 20-24 — 15 days' pay. 25-29 — 20 days' pay OR half of accumulated sick leave up to 60 days. 30 or more — 25 days' pay AND paid for accumulated sick leave up to 35 days, total payment not to exceed 60 days' pay. Upon retirement: 12-MONTH employees paid in full for up to 60 days of unused accumulated ANNUAL leave (maximum accumulation permitted, 120 days). Upon death: Beneficiaries paid full face of current contract up to $10,000. (Effective January 1, 1970).
EVANSVILLE-VANDERBURGH SCHOOL CORPORATION, IND. (Evansville) - III	N/A	N/A	Upon retirement: To be eligible for severance pay an employee must be within 10 years of mandatory retirement (age 66) and have 10 years' experience in the system or must be retired on disability if less than 10 years from retirement. Severance pay is determined by applying the folowing three-part formula: 1. 70 percent of a day's pay (on the M.A. maximum) for each year of service within the system. (In 1969-70 and succeeding years the 70 percent will be reduced by 2 percent annually until it reaches 50 percent, at which it will remain.) 2. One-fourth of a day's pay (on the M.A. maximum) for each day of unused personal leave. 3. One-fourth day's pay (on the M.A. maximum) for each year of credited service outside the system, provided employee has at least 10 years' service within the system.

SEVERANCE PAY POLICIES (Continued)

SCHOOL SYSTEM AND ENROLLMENT GROUP (See page 1)	MAXIMUM ACCUMULATION OF SICK LEAVE ALLOWED: Teachers	12-month employees	TERMINAL PAY PROVIDED AND SEVERANCE(S) TO WHICH APPLICABLE
FORT WAYNE, IND. - III	90 days @ full pay	90 or 120 days @ full pay	Upon retirement with 10 or more years' experience in the system: TEACHERS paid an amount equal to an index ratio of .01 of beginning bachelor's salary on the salary schedule index for each year of total credited teaching experience. ALL OTHER PROFESSIONAL STAFF paid $63 for each year of total credited teaching experience. Upon retirement with less than 10 years of credited experience in the system: TEACHERS paid an amount equal to an index ratio of .01 of beginning bachelor's salary on the salary schedule index for each year of experience in the system. ALL OTHER PROFESSIONAL STAFF paid $63 for each year of experience in the system. Upon death: Beneficiaries paid for one-half of accumulated sick leave at current daily rate of pay.
GARY, IND. - III	N/A	N/A	Upon retirement or death with 15 or more years of local service: Paid an amount according to years of service as follows: 15-20 years of creditable service...$1,000 21-30 years of creditable service...$2,000 31 or more years of creditable service.....$3,000
HAMMOND, IND. - IV	Unlimited	Unlimited	Upon retirement: If 50 years of age and with 15 years of creditable service in Indiana public schools, paid for accumulated sick leave according to the following formula: 15-20 years of local service: 2½ times the number of years of service = the percentage of accumulated sick leave for which a retiree is paid at current daily rate of pay. Over 20 years of local service: Paid for one-half of accumulated sick leave at current daily rate of pay.
INDIANAPOLIS, IND. - I	120 days @ full pay	120 days @ full pay	Upon retirement: Paid $10 a day for each day of accumulated sick leave AND paid $40 (if teacher) or $50 (if 12-month employee) for each year of service in the system. (Unused personal leave may be added to unused sick leave until the 120 days maximum accumulation is reached.) (See policy on page 17.)
SOUTH BEND, IND. - III	120 days @ full pay	120 days @ full pay	Upon retirement: With 25 years of service in the system, paid for one-half of unused accumulated sick leave at certificated substitute rate ($22 a day in 1968-69).

SEVERANCE PAY POLICIES (Continued)

SCHOOL SYSTEM AND ENROLLMENT GROUP (See page 1)	MAXIMUM ACCUMULATION OF SICK LEAVE ALLOWED: Teachers	12-month employees	TERMINAL PAY PROVIDED AND SEVERANCE(S) TO WHICH APPLICABLE
TOPEKA, KANS. - IV	Unlimited	Unlimited	Upon retirement or death: If 60 years of age (or 15 years' service if retiring for disability), paid at current daily rate for up to 60 days of accumulated sick leave according to the following schedule: 10-19 years of service.....25% of unused sick leave* 20-29 years of service.....50% of unused sick leave* 30 or more years of service ....100% of unused sick leave* *Up to 60 days.
CADDO PARISH, LA. (Shreveport) - II	60 days @ full pay	60 days @ full pay	Upon retirement or death: Paid for up to 25 days of accumulated sick leave at current rate of pay. Ten years' service required for severance pay upon death.
EAST BATON ROUGE PARISH, LA. (Baton Rouge) - II	Unlimited	Unlimited	Upon retirement or death: Paid for up to 25 days of accumulated sick leave at current rate of pay. Upon retirement, resignation, death, or dismissal: 12-MONTH employees paid in full for unused ANNUAL leave earned in last two years of service (20-40 days).
TERREBONNE PARISH, LA. (Houma) - IV	80 days @ full pay	80 days @ full pay	Upon retirement: Paid additional one month's salary (Permission of the board of education required in cases of disability retirement.) ALTERNATE PLAN: Upon retirement or death, paid for up to 25 days of accumulated sick leave at daily rate of pay.
PORTLAND, MAINE - IV	135 days @ full pay	180 days @ full pay	Upon retirement: Paid for up to 150 unused accumulated sick leave at daily substitute rate ($20 in 1968-69).
ALLEGANY COUNTY, MD. (Cumberland) - IV	Unlimited	Unlimited	Upon retirement or death: Paid $10 per day of sick leave accumulated in the system.
ANNE ARUNDEL COUNTY, MD. (Annapolis) - II	100 days @ full pay	120 days @ full pay	Upon resignation for MATERNITY: Paid for accumulated sick leave at current rate of pay.
BALTIMORE, MD., city schools - I	Unlimited	Unlimited	Upon retirement, resignation, or death: If 60 years of age with 20 years' service, paid for 20 percent of up to 120 days of accumulated sick leave at current daily rate of pay.
BALTIMORE COUNTY, MD. (Towson) - I	N/A	N/A	Upon retirement, resignation, or dismissal: 12-MONTH employees paid in full for accumulated ANNUAL leave (maximum accumulation is 30 days--20 days for current year and 10 from previous year).

SEVERANCE PAY POLICIES (Continued)

SCHOOL SYSTEM AND ENROLLMENT GROUP (See page 1)	MAXIMUM ACCUMULATION OF SICK LEAVE ALLOWED: Teachers	12-month employees	TERMINAL PAY PROVIDED AND SEVERANCE(S) TO WHICH APPLICABLE
FREDERICK COUNTY, MD. (Frederick) - IV	Unlimited	Unlimited	Upon retirement or death with 20 years of service in the system: Paid an amount determined by the following formula: Years of service / Rate per year / Years of service / Rate per year 20 / $120 / 26 / $132 21 / 122 / 27 / 134 22 / 124 / 28 / 136 23 / 126 / 29 / 138 24 / 128 / 30 or more / 140 25 / 130 Upon retirement or death with 10-19 years of service in the system: Paid for one-fourth of accumulated sick leave at current daily rate of pay. No teacher shall receive less than the equivalent of 20 days' pay.
WASHINGTON COUNTY, MD. (Hagerstown) - IV	130 days @ full pay	130 days @ full pay	Upon retirement: Paid $15 for each day of accumulated sick leave.
PITTSFIELD, MASS. - IV	90 days @ full pay	90 days @ full pay	Upon retirement: With 20 years of service in the system, paid for up to 20 days of accumulated sick leave at one-half current daily rate of pay.
QUINCY, MASS. - IV	Unlimited	Unlimited	Upon retirement: If 60 years of age with 20 years of service, paid for up to 15 days of accumulated sick leave.
BAY CITY, MICH. - IV	96 days @ full pay	96 days @ full pay	Upon retirement or death: Paid at current daily rate for each day of accumulated sick leave, total payment not to exceed $1,000.
DEARBORN, MICH. - IV	Unlimited	Unlimited	Upon retirement or death: Paid for one-third of accumulated sick leave, not to exceed 50 days, at current daily rate of pay.
FARMINGTON, MICH. - IV	N/A	N/A	Upon retirement: With 10 years of local service, paid $100 per year of local service up to 30 years.
FLINT, MICH. - III	N/A	N/A	Upon retirement: Paid $100 per year of service if retiring (1) at age 65, (2) at age 60 with 20 years of service, or (3) at age 55 if disabled with 15 years of service.
GARDEN CITY, MICH. - IV	Unlimited	Unlimited	Upon retirement or death: Paid $10 per day of accumulated sick leave. ALTERNATE PLAN: Upon retirement or death, paid $50 for each year of service in the system beyond the 10th year.
KALAMAZOO, MICH. - IV	N/A	Unlimited	Upon retirement or death: ADMINISTRATORS are paid for 25 percent of accumulated sick leave at current rate of pay.

SEVERANCE PAY POLICIES (Continued)

SCHOOL SYSTEM AND ENROLLMENT GROUP (See page 1)	MAXIMUM ACCUMULATION OF SICK LEAVE ALLOWED: Teachers	MAXIMUM ACCUMULATION OF SICK LEAVE ALLOWED: 12-month employees	TERMINAL PAY PROVIDED AND SEVERANCE(S) TO WHICH APPLICABLE
LANSING, MICH. - III	Unlimited	Unlimited	Upon retirement: With 10 years of service in the system, paid for 20 percent of accumulated sick leave at current daily rate of pay, total payment not to exceed $1,000. Upon resignation: With 10 years of service in the system, paid for 25 percent of accumulated sick leave days accrued since 1966-67, at current daily rate of pay, total payment not to exceed $800.
LIVONIA, MICH. - III	N/A	N/A	Upon retirement of death: Paid $100 per year of service in the system.
PORT HURON, MICH. - IV	145 days @ full pay (160 in 1969-70; 175 in 1970-71)	Not reported	Upon retirement: With 15 years of local service, paid $10 for each year of local service. Upon death: Paid for accumulated sick leave at current rate of pay.
ROSEVILLE, MICH. - IV	Unlimited	Unlimited	Upon retirement or death: Paid for one-half of up to 70 days accumulated sick leave (i.e., 35 days of severance is maximum). Sixty years of age required for severance pay upon retirement.
ROYAL OAK, MICH. - IV	110 days @ full pay	110 days @ full pay	Upon retirement, resignation at end of school year, or resignation for health reasons: With 10 years' service in system, paid for one-half of up to 50 accumulated sick leave days at current rate of pay. Upon retirement with less than 10 years' service in the system: Payment prorated according to the number of years in the system, based on half the accumulated time at the end of 10 years, at current rate of pay. Upon death: Beneficiaries paid in full for accumulated sick leave.
TAYLOR, MICH. - IV	125 days @ full pay	125 days @ full pay	Upon retirement with 20 years of service in the system: Paid for 50 percent of accumulated sick leave at current daily rate of pay. Upon retirement with 10-19 years of service in the system: Paid for 25 percent of accumulated sick leave at current daily rate of pay.
WARREN, MICH. - IV	200 days @ full pay	200 days @ full pay	Upon retirement or death: Paid for 50 percent of accumulated sick leave at current rate of pay.
ST. PAUL, MINN. - III	200 days @ full pay; 100 days @ part pay	200 days @ full pay 100 days @ part pay	Upon retirement, resignation, death, or dismissal: With 20 years' service in the system and at least 60 days accumulated sick leave, paid one-half day's pay for each day of accumulated sick leave, total payment not to exceed $2,500.
BILLINGS, MONT. - IV	N/A	N/A	Upon retirement: If at minimum retirement age of 60 with 10 years' service in the system, or if under 60 with 15 years in system, paid $20 for each year served, total payment not to exceed $500.

SEVERANCE PAY POLICIES (Continued)

SCHOOL SYSTEM AND ENROLLMENT GROUP (See page 1)	MAXIMUM ACCUMULATION OF SICK LEAVE ALLOWED: Teachers	12-month employees	TERMINAL PAY PROVIDED AND SEVERANCE(S) TO WHICH APPLICABLE
JERSEY CITY, N. J. - III	Unlimited	Unlimited	Upon retirement, resignation, or death: With 10 years of regularly appointed service, paid for sick leave accumulated after July 1, 1956, at one-half the current substitute rate of pay.
ALBUQUERQUE, N. MEX. - II	N/A	N/A	Upon retirement, resignation, death, or dismissal: 12-MONTH employees paid for up to 22 days of ANNUAL leave (maximum accumulation permitted, 60 days).
HICKSVILLE, N. Y. - IV	N/A	N/A	Upon retirement: Paid $100 for each year of credited service in the system.
NEW YORK, N. Y. - I	120 days @ full pay	200 days @ full pay	Upon retirement, resignation, or death: Paid one day's pay for each two days of accumulated sick leave accrued after September 1, 1967.
YONKERS, N. Y. - III	200 days @ full pay	200 days @ full pay	Upon retirement: The board sets up a fund for severance pay to retiring teachers. Each retiree shares in the fund to the extent his unused sick leave is a percentage of the total amount of accumulated sick leave of all retiring teachers.
WAKE COUNTY, N. C. (Raleigh) - IV	N/A	N/A	Upon retirement: 12-MONTH employees paid in full for accumulated ANNUAL leave (maximum accumulation permitted, 30 days).
ARMSTRONG SCHOOL DISTRICT, PA. (Ford City) IV	Unlimited	Unlimited	Upon retirement: Paid $5 a day for up to 50 days of accumulated sick leave.
BETHLEHEM, PA. - IV	Unlimited	Unlimited	Upon retirement or death: Paid for up to 90 days of accumulated sick leave at prevailing substitute rate ($30 a day in 1968-69). Upon retirement, resignation, or death: 12-MONTH employees paid in full for unused ANNUAL leave, which may accumulate indefinitely.
PENN HILLS SCHOOL DISTRICT, PA. (Pittsburgh) - IV	180 days @ full pay	180 days @ full pay	Upon retirement or death: Paid $10 per day of accumulated sick leave.
PHILADELPHIA, PA. - I	Unlimited	Unlimited (See next column)	Upon retirement or resignation: Paid full salary for accumulated personal leave (which may be accumulated indefinitely), AND full salary for 25 percent of accumulated sick leave. District superintendents, directors, and assistant directors (12-month employees) who were employed before 1965 are not eligible for severance pay. Such employees are allowed a maximum period of one year with full salary for absence due to personal illness.
PITTSBURGH, PA. - II	Unlimited	Unlimited	Upon retirement: Paid for 25 percent of up to 120 days of accumulated sick leave at final daily rate of pay, (not to exceed $50 a day), total payment not to exceed $1,500. ALTERNATE PLAN upon retirement: Three-fourths of a day's pay (not to exceed $50 a day) for each year of service in Pittsburgh, total payment not to exceed $1,500. (See policy on page 16.)

SEVERANCE PAY POLICIES (Continued)

SCHOOL SYSTEM AND ENROLLMENT GROUP (See page 1)	MAXIMUM ACCUMULATION OF SICK LEAVE ALLOWED: Teachers	12-month employees	TERMINAL PAY PROVIDED AND SEVERANCE(S) TO WHICH APPLICABLE
FLORENCE, S. C. - IV	Unlimited	Unlimited	Upon retirement, resignation, or death with 10 years of service: Paid $8 per day of accumulated sick leave. Upon retirement, resignation, or death with five years of service: Paid $4 per day of accumulated sick leave.
CHATTANOOGA, TENN., city schools - III	N/A	N/A	Upon retirement, resignation, death, or dismissal: 12-MONTH employees paid in full for ANNUAL leave accumulated in past two years (maximum accumulation permitted, 24 days).
BEAUMONT, TEXAS - IV	90 days @ full pay	90 days @ full pay	Upon retirement: Paid for 10 percent of unused accumulated sick leave at $20 per day.
BIRDVILLE SCHOOL DISTRICT, TEXAS (Ft. Worth)-IV	85 days @ full pay	85 days @ full pay	Upon retirement: Paid for one-half of accumulated sick leave at prevailing substitute rate ($18 a day in 1968-69).
CORPUS CHRISTI, TEXAS - III	60 days @ full pay	60 days @ full pay	Upon retirement with 25 years of service: Paid for accumulated sick leave at one-half of current daily rate of pay. Upon retirement with less than 25 years of service: Paid for accumulated sick leave at one-half of current daily rate times the number of years of local service, divided by 25.
ECTOR COUNTY, TEXAS (Odessa) - III	90 days @ full pay	90 days @ full pay	Upon retirement: Paid for accumulated sick leave at one-half current daily rate of pay. Upon resignation with 10 years' service: Paid for accumulated sick leave at one-fourth current daily rate of pay.
FORT WORTH, TEXAS - II	80 days @ full pay	80 days @ full pay	Upon retirement or death: Paid for up to 20 days of unused accumulated sick leave at current daily rate of pay AND paid one day's salary for each year of service in the district. Twenty years of service required for severance pay at death or upon retirement prior to age 65.
GARLAND, TEXAS - IV	27 days @ full pay	36 days @ full pay	Upon retirement: Paid for accumulated sick leave at current daily rate of pay for substitute.
HOUSTON, TEXAS - I	90, 95, or 100 days @ full pay	120 days @ full pay	Upon retirement: Paid for accumulated sick leave at current rate of pay.
PASADENA, TEXAS - III	90 days @ full pay	120 days @ full pay	Upon retirement or death: Paid one-fourth of current annual salary for maximum accumulation of unused sick leave. For less than maximum accumulation, an employee is paid a pro rata portion of one-fourth of his annual salary.
SALT LAKE CITY, UTAH - III	180 days @ full pay	180 days @ full pay	Upon retirement: Paid for 15 percent of accumulated sick leave at current daily rate of pay.

SEVERANCE PAY POLICIES (Continued)

SCHOOL SYSTEM AND ENROLLMENT GROUP (See page 1)	MAXIMUM ACCUMULATION OF SICK LEAVE ALLOWED:		TERMINAL PAY PROVIDED AND SEVERANCE(S) TO WHICH APPLICABLE
	Teachers	12-month employees	
CHESAPEAKE, VA. - III	90 days @ full pay	90 days @ full pay	Upon retirement: With 20 years of service and 60 years of age (or retiring on disability), paid for up to 60 days of accumulated sick leave at current daily rate of pay.
FAIRFAX COUNTY, VA. (Fairfax) - I	Unlimited	Unlimited	Upon retirement, resignation, death, or dismissal: Paid $5 per day of unused sick leave accumulated from July 1964 to June 1968; $10 a day for unused sick leave accumulated after June 1968. Upon retirement, resignation, death, or dismissal: 12-MONTH employees paid for accumulated ANNUAL leave, up to maximum accumulation (30 days in first 10 years of employment, 40 days thereafter).
NEWPORT NEWS, VA. - III	120 days @ full pay	120 days @ full pay	Upon retirement: Paid $5 per day of accumulated sick leave.
ROANOKE COUNTY, VA. (Salem) - IV	180 days @ full pay	180 days @ full pay	Upon retirement, resignation, death, or dismissal: With five years of service, paid $10 a day for accumulated sick leave ($5 a day for part-time employees).

HARTFORD, CONNECTICUT

BOARD POLICY ON SEVERANCE PAY

1. Severance Pay Formulas. Upon retirement or death, calculation of severance pay shall be made by applying both of the following formulas, and the employee or his estate shall be paid whichever amount is greater.

   a. Formula 1 (1966 contract). Payment shall be calculated at the rate of one day's pay for each day of accumulated full pay sick leave credited to an employee on his termination date in excess of 45 full pay days up to a maximum of 30 days severance pay, provided, however, if an employee is absent due to any extended illness during his final school year of service, the 45 day requirement shall be reduced by one day for each day of such extended illness until the reserve of accumulated sick leave has been exhausted. An extended illness for the purpose of this clause shall be defined as one requiring absence of 15 or more consecutive days.

   b. Formula 2 (1968 contract). The total accumulation of all allotted full pay sick days since 1934 less absences for an employee's illness and less absences exceeding five days each year for personal reasons recognized in present policy but not less non-deductible absences (injury in service, conventions, visiting days, jury duty, compensatory days, absences with salary deductions, and equivalent situations) shall be multiplied by a factor of 15%, the product being the number of days for which payment shall be made at the current per diem rate. No credit shall be given for the period during which an employee was in military service.

      For the purpose of calculating the number of allotted days since 1934, the following yearly allotments shall be used:

	10 month	12 month
July 1, 1934 - June 30, 1940	10	10
July 1, 1940 - June 30, 1949	10	12
July 1, 1949 - June 30, 1967	15	18
July 1, 1967 - June 30, 1968	20	24

   c. Regulations applying to both formulas. To be eligible for severance pay employees who plan to retire from April 1 through June 30 of any year must give at least 90 days prior notice of their definite intention to retire. Employees who plan to retire at any other time of the year must give at least 60 days notice. If such notice is submitted in July or August, the 60 day provision shall be in effect from August 1 except when an adequate substitute or qualified replacement is available in which case the retirement date by mutual agreement becomes effective on the day when the substitute or replacement can begin work. In all cases severance pay shall be due the employee on the date of retirement or on the first payroll date thereafter. These notice requirements shall not be applicable to employees who die or become physically disabled in such a way as to force their retirement.

2. Per Diem Rates. The following shall be used to compute the per diem rate for severance pay:

   a. Ten-month employees. For employees whose work is governed by the school calendar, 1/180th of their current annual salary.

   b. Ten-and-one-half-month employees. For employees whose work is governed by the school calendar plus one week before Labor Day week and one week after closing of school, 1/191th of their current annual salary.

   c. Eleven-month employees. For employees whose work is governed by the school calendar plus approximately six weeks, 1/212th of their current annual salary.

   d. Twelve-month employees. For employees whose work year is 12 months, 1/226th of their current annual salary.

PITTSBURGH, PENNSYLVANIA

TERMINAL LEAVE PROVISIONS FOR 1969

Eligibility for Terminal Leave Payment, January 1, 1969 through December 31, 1969

Persons who retire under any of the provisions established by the Public School Employees' Retirement Board for superannuation or disability retirement.

Persons who are eligible for superannuation retirement during calendar year 1969 and who die during that period.

Determination of Terminal Leave Payment

Terminal leave pay may be determined in either of two ways: (1) on the basis of accumulated unused sick leave days available on the date of retirement; or (2) on the basis of years of service in the Pittsburgh Public Schools.

Payment will be made on the basis which gives the larger amount in those cases where the amounts differ.

The maximum terminal leave payment is $1500 for either method in 1969.

Application for Terminal Leave Pay

Persons planning to retire must submit three copies of the Terminal Leave Application blank to the Personnel Division. The envelope should be marked "Terminal Leave Application."

Applications must be received in the Personnel Office at least 60 days prior to the final pay day in order to insure that payment may be made on that date. For persons planning to retire at the end of June this means that applications should be received no later than April 20.

Applications received after the sixty day deadline will be processed, but it is most likely that the terminal leave check will have to be mailed to the retiree after the last pay day.

Applicants should indicate unused sick leave days and years of service in the Pittsburgh Public Schools on the application. These figures will be verified by checking with records in the Finance Division, Controller's Office, and Personnel Division.

Deductions from Terminal Leave Pay

There will be withholding for federal income tax, local wage tax and (where total salary to date is less than $7800) for social security benefits.

There will be no retirement deduction from terminal leave pay, and this amount will not be included in the computation of the retirement allowance.

Specific Provisions

Accumulated unused sick leave days

Terminal leave pay will be computed by allowing 25 percent of not more than 120 unused sick leave days available on the date of retirement. Daily pay used in the computation will be the actual daily rate at time of retirement, but not to exceed $50 per day.

Daily pay for hourly workers will be based upon the normal number of hours in the work day and the regular hourly rate.

Daily pay for those paid on a monthly basis will be computed by the same method used in connection with nonpaid absence. For persons on a school month, the monthly salary will be divided by twenty. For calendar month employees, the annual salary will be divided by 251.

Years of service in Pittsburgh Public Schools

Terminal leave pay will be determined by allowing 3/4 day for each year of service in the Pittsburgh Public Schools.

Daily pay will be determined in the manner described above.

DADE COUNTY, FLORIDA

TERMINAL PAY
(Board policy)

To encourage and reward personnel who exercise particular care in the maintenance of their personal health and job attendance, the board will provide, on and after August 5, 1965, terminal pay to personnel at normal retirement, or to their beneficiaries if service is terminated by death. Terminal pay shall be an amount determined by the daily rate of pay of employee at retirement or death, multiplied by one-half the total number of accumulated sick leave days credited to the individual at the time of his retirement or death.

INDIANAPOLIS, INDIANA

POLICY ON RETIREMENT SERVICE CREDIT FOR TEACHERS

In order to meet budgetary requirements for a service credit benefit of $40 for each year of Indianapolis teaching experience and $10 per day for each day of accumulated sick leave, the following criteria are submitted to assist those who wish to qualify for service credit benefits upon retirement:

1) Since contracts and budgets must be prepared one year in advance, teaching employees will be expected to give written notice of their intentions of retiring at least one year in advance. This procedure is necessary to insure funds for payment of benefits. If, for any valid reason, an employee cannot give a full year's notice, the General Superintendent may approve a shorter notice of intent to retire.

2) Retirement benefits shall be included in the contract for the last year of service. Payment shall be made in a lump sum on the last day of service.

3) Experience credit shall be based on the total years of Indianapolis teaching experience. The last year of service may be pro-rated if the final year is not completed. Fractional years may be combined to make a full year. Teaching experience in other school systems or a leave of absence shall not be counted in determining the total number of years of Indianapolis experience. (One year equals 190 days.)

4) Funds for unused sick leave have not been included in the contracts which have been issued for the ensuing year. Details on the payment for unused sick leave will have to be determined during the last year of service.

5) To be eligible for the benefits in effect during the last year of service, a teacher should be under contract at least ninety calendar days from the date of the beginning of the contract.

6) Any teacher 62 years of age or under who seeks a service credit benefit shall submit satisfactory proof that an application for retirement benefits has been or will be made in one or both of the following agencies:

    a) Social Security
    b) Indiana State Teachers Retirement

    No service credit benefit shall be paid to a teacher who does not retire.

7) Upon the recommendation of the General Superintendent and approval of the Board, changes and/or additions may be made in the criteria outlined in the foregoing statement.

WEST HARTFORD PUBLIC SCHOOLS
West Hartford, Conn.

ABSENCE RECORD OF *John Doe*

Jones SCHOOL

No. of days balance as of Sept. 1, 19*64* *65*

Year	Accumulated maximum days allowed per year	Number of days absent due to personal illness
1964 1965	90	4 (65 + 15 = 80 - 4 = 76)
1965 1966	90	1 (76 + 15 = 90(max) - 1 = 89)
1966 1967	120	1 (89 + 15 = 104 - 1 = 103)
1967 1968	120	5 (103 + 15 = 118 - 5 = 113)
1968 1969	150	2 (113 + 15 = 128 - 2 = 126)

(½ = 63 days; max allowed = 30 days)

This is to certify that *John Doe*

is entitled to $ *1902.60* for *30* days retirement unused sick leave pay* in accordance with the provision in the School Code, Article VIIIA, Section 6a (3).

James Smith
Assistant Superintendent

June 1 19*69*

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*Compilation of Retirement Unused Sick Leave Pay (10 month employment)

1/190[a/] x $ *12,050* [b/] (annual salary rate) = $ *63.42* (daily rate)

x *30* (number of days) = $ *1902.60* (amount of pay)

a/ Staff members on 12 month employment: 1/240 of annual rate = daily rate

b/ Last earned annual salary rate

(A)
Please print or type replies

Educational Research Service
April 1969

SEVERANCE PAY FOR PROFESSIONAL EMPLOYEES

School system _____

City _____ State _____ Zip code _____

Name and title of respondent _____

A. SEVERANCE PAY FOR ACCUMULATED SICK LEAVE

1. How much sick leave may be accumulated by professional employees in your school system?

QUESTIONNAIRE FORM

	Personnel employed less than full year	12-month employees
Unlimited	_____	_____
Number of days at full pay	_____ days	_____ days
Number of days at half pay	_____ days	_____ days

2. Are professional employees who terminate their service compensated in any way for unused accumulated SICK leave? ☐ YES ☐ NO

(If NO, please skip to sections B and C on page 2.)

3. If terminal leave is provided, to which type(s) of severance is this practice applicable?

☐ RETIREMENT ☐ RESIGNATION ☐ DEATH ☐ DISMISSAL

4. How is the amount of severance pay determined? Please report number of accumulated days for which pay is given, rate of pay, years of service required, and any other stipulations in your formula. If possible, please enclose copy of formula.

_____

_____

_____

_____

_____

_____

_____

OVER →

B. SEVERANCE PAY FOR ACCUMULATED ANNUAL LEAVE

5. How many years of annual leave may be accumulated by 12-month professional employees?

_____ years

6. Do 12-month professional employees receive terminal pay for unused ANNUAL leave? (Please do not check YES if your policy merely requires the use of unused annual leave immediately before termination officially becomes effective.)

☐ YES ☐ NO

QUESTIONNAIRE FORM

7. If YES, please check severances to which applicable.

☐ RETIREMENT ☐ RESIGNATION ☐ DEATH ☐ DISMISSAL

8. If YES on Question 6, but terminating employees are not paid IN FULL for accumulated annual leave, please explain:

_____

_____

_____

C. SEVERANCE PAY NOT RELATED TO ACCUMULATED SICK OR ANNUAL LEAVE

9. Does your school system provide severance pay for professional employees which is not computed on the basis of accumulated sick or annual leave? ☐ YES ☐ NO

If YES, please explain:

_____

_____

_____

_____

Please enclose copies of severance pay policies or formulas.

Return ONE copy to: Educational Research Service
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